

**ORDINANCE ESTABLISHING PRIVILEGE LICENSE PERIOD, FEES, AND
RENEWALS IMPOSED**

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF
DIAMONDHEAD, MISSISSIPPI AS FOLLOWS:

**SECTION ONE
LICENSE IMPOSED**

Pursuant to the authority and mandate set forth and contained in MCA (1972) § 27-17-5, the city hereby adopts and constitutes in its entirety the Local Privilege Tax Law, being MCA (1972) Chapter 17 of Title 27 (section 27-17-1 et seq.), together with all definitions, classifications, designations of privilege taxes, assessments, levies, requirements, rates of privilege tax levy, method of payment, license issuance methods and requirements, penalties, rights and remedies set forth and contained in the Local Privilege Tax Law as and for the privilege tax code in and for the city, to the same effect as though each and every provision and recital thereof were adopted and enacted by separate ordinance in each case.

**SECTION TWO
LICENSE PERIOD**

A license required under this article shall be issued for a one-year period expiring exactly on the last day of the calendar month during which the license was issued or renewed during the previous year. The application for a license shall be accompanied by payment in full of the fee stated in this section, in cash, or by certified or cashier's check or money order, and no application shall be considered complete until such fee is paid. Such fee shall not be refunded under any circumstances.

**SECTION THREE
RENEWAL OF LICENSE**

(1) *Application.* A license or permit issued under this article may be renewed by making application to the City Manager/designee on application forms provided for that purpose. Licenses and permits shall expire on the last day of the calendar month during which the license or permit was issued or renewed during the previous year. Renewal applications for such licenses or permits shall be submitted no earlier than 30 days prior to the expiration of the license or permit.

(2) *Issuance.* Upon timely application thereof, a license or permit issued under the provisions of this article shall be renewed by issuance of a new license or permit unless the City Manager/designee disapproves such renewal application.

(3) *Temporary license.*

- a) Upon the filing of a timely application for renewal of a license or permit issued under the provisions of this article, the City Manager/designee shall issue a temporary license to the applicant, which temporary license shall remain in effect until the City Manager/designee has approved or disapproved the application. The City Manager/designee shall have 15 days to approve or deny the license renewal or call for a hearing. If a hearing is held, the temporary license shall remain in effect until the City Manager/designee has issued an order following such hearing. However, if the hearing is delayed at the request of the applicant, the temporary license issued under the provisions of this subsection shall expire as of the date such hearing was scheduled by the City Manager/designee.
- b) Any applicant issued a temporary license under the provisions of this section shall comply, or continue to comply, with the provisions of this article. Additionally, an applicant issued a temporary license under the provisions of this section shall continue to be subject to the penalty provisions provided in this article.

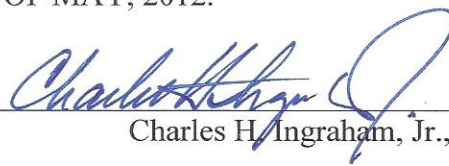
(4) *Late filing.* If the application for renewal of a license is not made before the expiration date of the license provided in subsection (c)(1) of this section, a new application shall be required.

(5) *Date of renewal.* The effective date of the renewed license shall begin on the first day of the month following the month of issue by one year, regardless of when the renewal is approved by the City Manager/designee.

SECTION FOUR
EFFECTIVE DATE

This Ordinance shall be effective thirty days after passage.

SO ORDAINED, THIS THE 7th DAY OF MAY, 2012.


Charles H. Ingraham, Jr., Mayor

	Aye	Nay
Mayor Ingraham	<u>✓</u>	_____
Councilmember Ackerman	<u>✓</u>	_____
Councilmember Holcomb	<u>✓</u>	_____
Councilmember Knobloch	<u>✓</u>	_____
Councilmember Rech	<u>✓</u>	_____
Councilmember Roberson	<u>✓</u>	_____

ATTEST: *Dina W. Foster*
CITY CLERK

SEAL

THIS IS TO CERTIFY THAT THE FOREGOING ORDINANCE WAS ADOPTED BY THE CITY OF DIAMONDHEAD,
MISSISSIPPI, ON THE 7th DAY OF May, 2012.

Dina W. Foster
CITY CLERK

Acct. No.

PRIVILEGE LICENSE APPLICATIONTHIS APPLICATION REQUIRED BY LAW
FORM MUST BE COMPLETED & ALL
QUESTIONS ANSWERED

Expiration Date

NAME

APPLICANT

ADDRESS

BUSINESS
LOCATION

TELEPHONE

WHOLESALE _____	SELLING _____	CORPORATION _____	NAME OF _____
RETAIL _____	MANUFACTURING _____	PARTNERSHIP _____	PARTNERS _____
SERVICE _____		INDIVIDUAL _____	(IF PARTNERSHIP)

WHEN WILL/DID YOU BEGIN OPERATION OF YOUR BUSINESS IN THE CITY
KIND OF BUSINESS (PLEASE BE SPECIFIC)

STATE SALES TAX ID NUMBER

LICENSE MUST BE RENEWED AND PAYMENT RECEIVED PRIOR TO EXPIRATION DATE TO AVOID PENALTY.

TOTAL NUMBER OF FULL-TIME EMPLOYEES FOR THE PAST TWELVE (12) MONTHS

(NOTE: The term "employee" means full-time employee and, with respect to a professional firm or clinic, also includes all partners; however, such terms excludes seasonal employees. The term "full-time" means at least thirty (30) hours per seven day week.

ENTER THE TOTAL HERE AND ON REVERSE SIDE IN BLOCK A.

WHOLESALE - RETAIL

1. AMOUNT OF ASSESSED INVENTORY (TO THE NEAREST DOLLAR.)
(SEE SCHEDULE A ON REVERSE SIDE FOR AMOUNT OF FEE AS REQUIRED BY MISSISSIPPI STATUTE) 1.
2. IF YOU SELL BEER, STATE FEE IS \$15.00 27-71-345 2.
3. DO YOU HAVE GAME MACHINES? 27-27-5(B) _____ IF SO, HOW MANY? _____ (\$45.00 EACH) 3.
4. DO YOU HAVE VENDING MACHINES? _____ NUMBER AT \$10.00 EACH _____ NUMBER AT \$7.50 EACH _____ 4.
5. DO YOU HAVE KIDDY RIDES: 27-27-5(C) _____ IF SO, HOW MANY? _____ (\$18.00 EACH) 5.
6. DO YOU HAVE MUSIC MACHINES? 27-27-5(A) _____ IF SO, HOW MANY? _____ (\$27.00 EACH) 6.
7. DO YOU SELL FOOD? _____ IF SO, PLEASE ENCLOSE A COPY OF YOUR FOOD PERMIT.

OTHER THAN A WHOLESALE - RETAIL

8. OTHER TYPE OF BUSINESS (EXCEPT MANUFACTURER'S) FEE
(USE SCHEDULE B ON REVERSE SIDE TO DETERMINE AMOUNT OF FEE.) 8.
9. MANUFACTURER'S FEE
(USE SCHEDULE C ON REVERSE SIDE TO DETERMINE AMOUNT OF FEE.) 9.
10. TOTAL PRIVILEGE LICENSE FEE DUE (ADD BLOCKS 1 THRU 9) 10.

AFFIDAVIT

I HEREBY CERTIFY THAT ALL INFORMATION GIVEN ON THIS APPLICATION FOR THE PURPOSE OF SECURING A PRIVILEGE LICENSE, AND
DETERMINING THE AMOUNT DUE, IS TRUE AND CORRECT.

SIGNATURE _____ TITLE _____ DATE _____

APPLICATION MUST BE ACCOMPANIED BY REMITTANCE PAYABLE TO
FOR ADDITIONAL INFORMATION,

PHONE 228.255.1900 ext. 2

City of Diamondhead
Privilege License
5300 Diamondhead Circle
Diamondhead, MS 39525

FORM #019

A. TOTAL NUMBER OF FULL-TIME EMPLOYEES

A.

SCHEDULE A - INVENTORY ASSESSMENT TABLE

IF YOU ARE A WHOLESALE OR RETAIL STORE DEALING IN THE SALE OF GOODS, WARES AND/OR MERCHANDISE:

ASSESSED VALUE IS DETERMINED AS IT APPEARS ON THE PERSONAL PROPERTY ASSESSMENT ROLLS. IF YOU ARE A NEW BUSINESS, ADD ESTIMATED ASSESSED VALUE INVENTORY IN NO. 1 ON FRONT PAGE OF APPLICATION, (ESTIMATED ASSESSED VALUE WILL BE 15% OF ESTIMATED TRUE VALUE).

Then, determine the amount of tax you owe by applying assessed value of your inventory to schedule listed below:

ASSESSED VALUE OF INVENTORY	PAY THIS AMOUNT	ASSESSED VALUE OF INVENTORY	PAY THIS AMOUNT
\$0 - \$7,000 - 27-17-365 A	\$20.00	\$ 90,001 - \$100,000 - 27-17-365 N	\$380.00
\$7,001 - \$10,000 - 27-17-365 B	\$25.00	\$100,001 - \$125,000 - 27-17-365 O	\$440.00
\$10,001 - \$12,000 - 27-17-365 C	\$32.50	\$125,001 - \$150,000 - 27-17-365 P	\$560.00
\$12,001 - \$15,000 - 27-17-365 D	\$40.00	\$150,001 - \$175,000 - 27-17-365 Q	\$680.00
\$15,001 - \$20,000 - 27-17-365 E	\$50.00	\$175,001 - \$200,000 - 27-17-365 R	\$800.00
\$20,001 - \$25,000 - 27-17-365 F	\$62.50	\$200,001 - \$225,000 - 27-17-365 S	\$920.00
\$25,001 - \$30,000 - 27-17-365 G	\$75.00	\$225,001 - \$250,000 - 27-17-365 T	\$1,040.00
\$30,001 - \$40,000 - 27-17-365 H	\$92.50	\$250,001 - \$300,000 - 27-17-365 U	\$1,200.00
\$40,001 - \$50,000 - 27-17-365 I	\$150.00	\$300,001 - \$350,000 - 27-17-365 V	\$1,360.00
\$50,001 - \$60,000 - 27-17-365 J	\$200.00	\$350,001 - \$400,000 - 27-17-365 W	\$1,520.00
\$60,001 - \$70,000 - 27-17-365 K	\$250.00	\$400,001 - \$450,000 - 27-17-365 X	\$1,680.00
\$70,001 - \$80,000 - 27-17-365 L	\$300.00	\$450,001 and over - 27-17-365 Y	\$1,840.00
\$80,001 - \$90,000 - 27-17-365 M	\$340.00		

SCHEDULE B - ALL BUSINESS (OTHER THAN MANUFACTURERS & WHOLESALE/RETAIL STORES)		
CODE	EMPLOYEES	FEE
27-17-009	0 - 3 (A)	\$20.00
	4 - 10 (B)	\$30.00
	OVER 10 (C)	\$3.00 PER EMPLOYEE, NOT TO EXCEED \$150.00
27-17-035	AUTO RENTAL	\$15.00 (CLASS 1) \$10.00 (CLASS 2) \$ 5.00 (CLASS 3 - CLASS 7)
27-17-299A	PAWN BROKER	\$250.00
27-17-299B	ADDITIONAL TAX, DEADLY WEAPONS	\$250.00
27-17-392	TRAVEL AGENCY	\$200.00
27-17-415	WEAPONS, DEALERS IN DEADLY	\$100.00

SCHEDULE C - MANUFACTURERS		
EMPLOYEES	FEE	
0 - 3	\$20.00 (A)	27-17-9
4 - 10	\$30.00 (B)	
OVER 10	\$80.00 (D)	

SCHEDULE D - VENDING MACHINES

For each postage machine – 27-27-301A \$2.00

For each cigarette machine – 27-27-301B \$2.50

All other machines requiring the deposit of a coin of more than twenty cents (20¢) – 27-27-301D \$10.00 each

All other machines requiring the deposit of a coin of ten cents (10¢) and not more than twenty cents (20¢) – 27-27-301C \$7.50 each

Please list each Vending Machine separately. (Attach additional sheet if needed).

Vending Machine Owner	Type of Machine *
Owner's Address	
Responsible Party for Taxes	Item Cost **
Vending Machine Owner	Type of Machine *
Owner's Address	
Responsible Party for Taxes	Item Cost **
Vending Machine Owner	Type of Machine *
Owner's Address	
Responsible Party for Taxes	Item Cost **

* Type of Vending Machines - Air; Vacuum; Car Wash; Drinks (Soft drinks, coffee, juice, etc.); Food (candy, chips, cookies, sandwiches, etc.); Gum Ball; Newspaper; Personal items (shampoo, combs, brushes, soap, etc.); Cigarettes; Laundry Products; Postage; and Coin Changers.

** Item Cost - Cost of most expensive item in machine.